

petition describing the identical or similar boundaries shall not be refilled filed for a period of six months following the date of the hearing or the vote of the board, whichever is later.

Sec. 3. Section 275.22, Code 1983, is amended to read as follows:

275.22 CANVASS AND RETURN. The precinct election officials shall count the ballots, and make return to and deposit the ballots with the county commissioner of elections, who shall enter the return of record in his the commissioner's office. The county commissioner of elections shall certify the results of the election to the area education agency administrator. If the majority of the votes cast by the qualified electors ~~are~~ is in favor of the proposition, as provided in section 275.20, a new school corporation shall be organized. If the majority of votes cast is opposed to the proposition, a new petition describing the identical or similar boundaries shall not be filed for at least six months from the date of the election. The area education agency administrator shall file a written description of the boundaries as provided in section 274.4.

Approved May 6, 1983

CHAPTER 92

BOARD OF ACCOUNTANCY AND APPLICATIONS TO PRACTICE

H.F. 494

AN ACT relating to certified public accountants, accounting practitioners, and the board of accountancy.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 116.3, subsection 1, unnumbered paragraph 1, Code 1983, is amended to read as follows:

There is established a board of accountancy. The board of accountancy shall consist of seven eight members, five of whom shall be certified public accountants, one of whom shall be from the accounting practitioner advisory committee, and two ~~members who~~ of whom shall not be certified public accountants or licensed accounting practitioners and who shall represent the general public. A certified or licensed member shall be actively engaged in practice as a certified public accountant or accounting practitioner and shall have been so engaged for five years preceding appointment, the last two of which shall have been in Iowa. Professional associations or societies composed of certified public accountants may recommend the names of potential board members to the governor, but the governor shall not be bound by the recommendations. A board member shall not be required to be a member of any professional association or society composed of certified public accountants. Members, except the member from the accounting practitioner advisory committee, shall be appointed by the governor to staggered terms, subject to confirmation by the senate. The board member from the accounting practitioner advisory committee shall serve a one-year term and must be the most senior member of the accounting practitioner advisory committee who has not served a term on the board of accountancy in the previous two years. The term "board" "Board" as used in this

chapter means the board of accountancy established by this section. Upon the expiration of each of the terms and of each succeeding term, except that of the member from the accounting practitioner advisory committee, a successor shall be appointed for a term of three years beginning and ending as provided in section 69.19. Members except the member from the accounting practitioner advisory committee shall serve a maximum of three terms or nine years, whichever is less. Vacancies occurring in the membership of the board for any cause shall be filled in the same manner by the governor for the unexpired term and ~~shall be~~ are subject to senate confirmation. The public members of the board of accountancy shall be allowed to participate in administrative, clerical, or ministerial functions incident to giving the examination, but shall not determine the content of the examination or determine the correctness of the answers.

Sec. 2. Section 116.4, Code 1983, is amended by striking the section and inserting in lieu thereof the following:

116.4 APPLICATIONS. Applications for certification as a certified public accountant and licensure as an accounting practitioner shall be on forms prescribed and furnished by the board. Character references may be required, but shall not be obtained from certified public accountants or accounting practitioners. An applicant shall not be ineligible for licensure because of age, citizenship, sex, race, religion, marital status or national origin although the application may require citizenship information. The board may consider the past felony record of an applicant only if the felony conviction relates directly to practice of accountancy.

Sec. 3. Section 116.5, Code 1983, is amended by adding the following new subsection:

NEW SUBSECTION. 4. If an applicant for certification as a certified public accountant does not successfully complete the required portions of the examination required by subsection 3 but does successfully complete the portions of the examination required for licensure as an accounting practitioner, the applicant may apply for a license as an accounting practitioner. The applicant remains eligible to retake the examination for certification as a certified public accountant in accordance with this section.

Sec. 4. Section 116.10, Code 1983, is repealed.

Approved May 6, 1983

CHAPTER 93
SOIL CONSERVATION LOAN PROGRAM
H.F. 518

AN ACT relating to the amount of money an individual farmer may be loaned under the soil conservation loan program.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 175.2, subsection 18, Code 1983, is amended to read as follows:

18. "Conservation farm equipment" means the specialized planters, cultivators, and tillage equipment used for reduced tillage or no-till planting of row crops.